



DEPARTMENT OF RESOURCES RECYCLING AND RECOVERY

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August 17, 2010

Kimberly Fox
Goodwill Industries of San Francisco,
San Mateo, and Marin Counties
1500 Mission Street
San Francisco, CA 94103

RE: FINAL AUDIT REPORT – GOODWILL INDUSTRIES OF SAN FRANCISCO,
SAN MATEO, AND MARIN COUNTIES (CEWID 102312)

Dear Ms. Fox:

Enclosed is the final report on the audit of Goodwill Industries of San Francisco, San Mateo, and Marin Counties, regarding the Covered Electronic Waste Recovery and Recycling Program. The audit was planned and performed to determine conformance with the regulations resulting from the Electronic Waste Recycling Act of 2003. The period of review for this audit was January 1, 2008 through December 31, 2008.

No material deficiencies, discrepancies, or significant areas of concern were uncovered during the course of this review.

Please contact Gladys Onejeme, Staff Services Management Auditor, at (916) 324-6892 or gladys.onejeme@calrecycle.ca.gov with any questions regarding this report.

Sincerely,

A handwritten signature in blue ink, appearing to read "Susan R. Villa", is written over a faint, larger blue ink signature.

Susan R. Villa, Chief
Fiscal Services Branch
Administration and Finance Division

Enclosure

cc: Tom Estes, Deputy Director, Administration and Finance Division, CalRecycle
Jeff Hunts, Manager, E-Waste Branch, CalRecycle
Brian Kono, Manager, Audits and Evaluations, CalRecycle
Gladys Onejeme, Auditor, Audits and Evaluations, CalRecycle



AN ELECTRONIC WASTE AUDIT

**Goodwill Industries of San Francisco, San Mateo,
and Marin Counties**

Electronic Waste Recovery and Recycling Account

Final Audit Report

Recycler Payment Claim: Claim1267

**For the Period January 1, 2008
Through December 31, 2008**

**Prepared By:
Department of Resources Recycling and Recovery
Audits and Evaluations**

August 2010

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**Goodwill Industries of San Francisco, San Mateo, and Marin Counties
(CEWID 102312)**

Covered Electronic Waste Recovery and Recycling Program

SUMMARY

The Department of Resources Recycling and Recovery (CalRecycle) processed and paid a claim, in the amount of \$229,843.38, submitted by ECS Refining, an electronic waste recycler. Goodwill Industries of San Francisco, San Mateo, and Marin Counties, an electronic waste collector, provided covered electronic waste (CEW), in the amount of \$8,743.52, to ECS Refining for payment. The payments issued by CalRecycle are funded by the Electronic Waste Recovery and Recycling Account.

CalRecycle's Audits and Evaluations reviewed records related to the appropriateness of expenditures of Electronic Waste Recovery and Recycling Account, for the period of January 1, 2008 through December 31, 2008.

BACKGROUND

Goodwill Industries of San Francisco, San Mateo, and Marin Counties has participated as an approved collector for the Electronic Waste Recovery and Recycling Program, since March 24, 2005. The Administrative Office of the collector is located at 1500 Mission Street, in San Francisco, California. The books and records are kept at the same address. CEW collection is conducted at the facility located at 1270 Oddstad Drive, in Redwood City, California. The donation site is open Monday through Saturday from 8:00 a.m. to 5:00 p.m.

Goodwill Industries of San Francisco, San Mateo, and Marin Counties provides e-waste service free of charge to the residents of San Francisco, San Mateo, and Marin Counties. The collector's client base consists of residents and businesses of San Francisco, San Mateo, and Marin Counties. The collector's Net Cost Report indicates 80% of CEW recovery from permanent drop offs, 10% from pickup by appointment as well as businesses, and 10% from special events.

OBJECTIVE, SCOPE, AND METHODOLOGY

The audit was conducted to determine whether Goodwill Industries of San Francisco, San Mateo, and Marin Counties complied with CEW reporting, recordkeeping, and payment requirements, as specified by the California Public Resources Code Section 42460, et seq., and the California Code of Regulations (CCR), Title 14, Chapter 8.2.

The audit scope included, but was not limited to, an evaluation of the integrity of electronic waste recycling claims submitted to CalRecycle for payment, and an assessment of operational and regulatory compliance by the participant.

The audit was conducted in accordance with *Government Auditing Standards*. The standards require that the audit was planned and performed to obtain sufficient and appropriate evidence to provide a reasonable basis for the finding(s), if any, and conclusion based on the audit objective.

CONCLUSION

Goodwill Industries of San Francisco, San Mateo, and Marin Counties was in compliance with the Electronic Waste Recycling Act of 2003 for the audit period of January 1, 2008 through December 31, 2008.

RESTRICTED USE

This report is intended for the information and use of CalRecycle and Goodwill Industries of San Francisco, San Mateo, and Marin Counties management. However, this report is a matter of public record and distribution is not limited.